

**FIELD WORK AUDIT PROGRAM AND RESULTS FILE**

Auditor:

Date:

---

APPROVED:DATE:

---

**OBJECTIVE D:****D-1****D-2****D-3 SUB-OBJECTIVE: SUMMARIZE RESULTS OF OBJECTIVE**

**D-3.1** Prepare preliminary Finding Development Sheets as appropriate. Submit all new or revised Finding Development Sheets to City Auditor with APR according to established bi-weekly schedule. Evaluate whether additional audit steps are required to develop the elements of a complete finding. At the next bi-weekly meeting, discuss the preliminary findings, or the lack thereof, with the City Auditor to assess whether to revise, expand or drop subsequent audit objectives and audit steps.

**D-3.2** Prepare interim reports to auditee as necessary. (Audit Standard RS-2.2)

**D-3.3** Complete numbering, labeling, and cross-indexing of workpapers, APR, workpaper index, and other audit documents. (Procedure 5-02)

**D-3.4** In-charge Review of workpapers, APR files, and indexes prepared by others. Respond to reviewer's notes as necessary. (*File at A-12*)

**D-3.5** Schedule Supervising Auditor review of workpapers and APR files. Respond to reviewer's notes as necessary. (*File at A-13*)

**D-3.6** Schedule Second Audit Standards Review after final phase of fieldwork. (*Procedure 5-01, Section IV-3.2*) Respond to reviewer's notes as necessary. (*File at A-11*)